G R S App F IX 4]

1947-48

File No. 59 47.

Previous References

mmb

Serial Nos 64-65

Later References

Ml 88-48-(47, 48)

GENERAL AND REVENUE SECRETARIAT

Serial Nos

160

Part B for subsidy

SUBJECT

Revision of octroi duty on certain articles in mofussil town municipality

1572 — 8. 15-7-48

No die both sides that the question of may be over for the present

Serial No

Letter No AS-LB 375-5/45-46 dt 25-9-46 from the Dy Comm Kolar DC, requesting sanction to revise the existing rates of levy of octroi duty on certain articles in the Malur town mcpl & to levy octroi at pies three per pounds of tea

1 It is reported that the rates of octroi proposed are in conformity with the rates given in schedule II to section 61 clauses IV & V.

2 Octroi is proposed to be levied on tea at pies three per pound.

3 No objections are stated to have been received in response to the notification issued in this behalf.

4 Submitted for orders The existing rate & the proposed rate are contained in the statement flagged "Z".

Illegible 4/10

5 Pl put up ML file 63-32-88 Are the rate proposed within the maximum in all cases? Jm 5/10/46

6 ML 63-32 88 is put up Maximum rates of levy of octroi on the articles specified in schedule II have been proposed

In GO No L4249/ML63-22-88 sanction has not been given to levy octroi on tobacco stocks. Cigarettes & beedies do not find a place in schedule II

Submitted for orders

Illegible 8/10

Contn Sheet

File No 2569/L of 194

General and Revenue Secretariat

Serial No

Malur was converted into a Town ship about two years ago. Has it adopted the bylaws for the levy of octroi applicable to the town ships? Although the bylaws approved by Govt in Go dated 19.12.32 are in force it was felt a doubt whether action has to be taken under Sec 61 of the Mysore Town Ships Act to frame fresh bylaws & rules for the levy of octroi on the revised articles as now proposed & put up a draft letter intimating the Dy Commr accordingly

Sd/- 2/4/1941

Submitted with a draft letter for approval

Sd/- 28/10

Rev Secy Sd/- 1/11/41

(1) What is to happen in the interim period? How is the levy justified & is it regular?

Sd/- 4/11/41

(2) Submitted

Kind reference is invited to section 2 of the both the town & minor Mcpties Act 1933, according to which all the rules which were in force when it was a minor mcpl, will continue to be in force till fresh rules are framed.

Sd/- 4/11

(Cont) 28814—GPB—15 000—20 7 40

Serial No

12 please note the correct date from which Malur was converted into a town

from

30/11/46

13

said Malur was converted into a town mcty with effect from 1-7-1964

KHB 3/12

14) With refee to the query at para 10 supra, it is said that, by virtue of the provisions of sec 2 of the town mcties Act read with sec 37, the Malur town mcty can continue to enforce the only bylaws which were in force when it was a comm. mcty which is only a saving clause intended to provide for the interim period. But that the MC was converted into a town mcty from 1-7-1964, it must frame separate rules & bylaws & then cannot enforce the levy of octroi either by continuing it as a tax or as a fee in terms of articles — under the Cover of the existing bylaws

TYPING SECTION DEC 1946 NOT CLR. on REVISED SECTT

after obtaining the approval of Govt & Govt of India

ML File No 259/L of 1946-47

General and Revenue Secretariat

Serial No

To The Dy Commr Kolar Dt
No L 8485/3 Dt 6-12-46
Points out the defects of requisn. that the Dett of the Malur town meet may be instructed to take action without further loss of time as indicated therein

Secy Bd's Cir 1-A 14/12/46

from
The Dy Commr Kolar Dt
Letter No A S L B 245/47-48
dated 11th May '48, forwards the records connected with the revision of octroi on certain articles in Malur

The Dc in forwarding the file of records connected with the above subject, states that the defects were rectified and a revised notification has been issued on 15-4-48 revising the levy of octroi on 5 articles and fresh levy on Tea No objections were received for the revision and to the fresh levy of octroi duty

The Dc requests sanction to the adopt the bye laws proposed and also to revise the octroi duty on certain articles

7D 03814—GPB—15 C02—20 7 46

Serial No

and fresh levy on Tea with effect from 1st July '48

The following articles are to be revised levy on the

	present Rate	Revised Rate
1) ತಂಬಾಕು ಕಡ್ಡಿ (Tobacco Sticks) (for low Sens)	Rs 0-1-0	0-4-0
2) ಸಿಗರೆಟ್ ಎಲ್ಲಾ ತರದ Sweets, all kinds (40 Sens Md)	0-1-0	0-4-0
3) ಹೊಗೆಸೊಪ್ಪು (40 Sens Md)	0-1-0	0-2-0
4) Cigarettes 1000	0-2-0	0-4-0
5) Beedies, chutas etc 1000	0-1-0	0-2-0
Fresh levy on Tea per lb	—	0-0-3

According to the Betel-nuts, Coffee and Tea (Excise duties) (Amendment) (Emergency) Act 1948 (Sec 3) excise duty has to be levied ok As 4 per lb

Submitted for orders

Ayya 17/5

pl bring up for instructions for 19/5/48

17/5

Send with a draft letter for appl as instructed in person

OFFICE OF THE MINISTER FOR LOCAL SELF GOVERNMENT. No 3332 Date 26/6

Draft ready for 29/6/48

before signing for perusal

Sd 17/7/48

NOTE– Contn Sheet

6953
L

File No wl 59 of 1947.

General and Revenue Secretariat

Serial No	
	D Issue for 13/7/48
15	P.P. Refer wl 63-32 (56+88)
55	To the Dy Commr, Kolar dt 100 L 572 Dy 15/7/48 States that the question may be over for the present
	B/Gy

J I B 375-5/45-46 Office of the Deputy Commissioner, Kol
Kolar dated 25th Septem

GEN & REV
2564
1 OCT 19
L S G BRAN

To

Secretary to Government of Mysore,
Revenue Department, Bangalore

Subject - Revision of Octroi duty on certain articles in Malur Town Municipality

Sir,

I have the honour to xxxxxxxxx forward herewith the records recei from the President Malur Municipality with his c M C 165/15-46 dated 28th August 1946 on the above subject and to state that the municipal Council have resolved at their meeting held on 3-9-45 and 28-9-45 that the rates of levy of octroi duty in the municipality may be revised to augment the resources of the council to meet the financial commitmen undertaken by them recently Besides they have proposed to levy octroi duty on tea It is xxxx reported by the President that the fa of revision was widely published in the municipal area as required under section 62 of Town Municipalities Act, calling for objections if any, to the proposed revision with in one month As no objections are received the municipal council have considered the revision at their meeting held on 28-9-45 and have approved the same

The table showing the rate of the octroi duty now levied as sanctioned in Government order L 4249/M L 63-32-38 dated 19-12-38 and revised in this office R Dis 45 C 1111/43-44 dated 4-11-43 and the proposed revision is prepared in duplicate and enclosed in the records for favour of ready reference It is seen from the statement that the revised rate are all in conformity with the rates given in schedule II to section 61 Clause (iv) and (v) except in the case of Kerosene The Council proposes to levy an octroi duty of annas 0-4-0 per tin of kerosene oil and this is contrary to the rules as the maximum is only 0 2-0 Therefo this is deleted from the statement The fresh levy of duty is only in respect of tea at 0-0-3 per pound I request you to kindly obtain sanction of Government to the proposed revision of octroi duty as well a fresh levy on tea in Malur Town Municipality as resolved for by the Council There is urgent necessity for this revision in lie of the financial position of the council

I have the honour to be,
Sir,
Your most obedient servant,
Deputy Commissioner, Kolar District

Appendix E Genl]

SUBJECT

Section

File No,

Serial No

Diary No of letter replied to

General and Revenue Secretariat

the 194

No 8453/Revenue

To

To The Dy Commr, Calicut

Sir,

With reference to your letter No AS2 LB.375-5/45-46 dt 25-9-46, requesting sanction to revise the existing rates of levy of octroi duty on certain articles in the Malur town mcty & to levy octroi at three pies per rupee instead of two, I am directed to state that Malur was converted into a town mcty about a year ago and that it is not known whether it has adopted the byelaws for the levy of octroi applicable to the town mcties under the provisions of the Madras Town Mcties Taxation Rules although the Byelaws approved by the Govt in their G O dated the 19th Dec 1932 are in

Date of issue 6-12-46

Signed by Dy Secy RR

List of enclosures

Copied by

Examined by

delivered herein

~~for~~ the ~~force~~, it was framed at a time when it was still a minor municipal ~~Town~~ and ~~therefore to state~~ that action has to be taken under Sections 48 & 61 of the Mysore Town Municipalities Act 1933 to frame fresh bye-laws & rules for the ~~levy~~ of tax on ~~the several articles~~ as now proposed

If it is proposed to enhance the existing rate of levy of octroi on certain articles when the draft copies of it is necessary.

as true to every of existing bye-laws the proposed new ones cannot be sanctioned

The Municipal Council may be authorised to take action accordingly also be informed accordingly

The record accompanying

without further loss of time

Thanking etc -

From

The Secy to Govt
Rev Dept

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 8453/Revt

Dated Bangalore, 6th December 1946

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore

Revenue Department

To

The Deputy Commissioner,
Kolar District, Kolar.

Sir

With reference to your letter No A5 L.B 375-5/45-46 dated 25th September '46, requesting sanction to revise the existing rates of levy of octroi duty on certain articles in the Malur Town municipality and to levy octroi at three pies per pound of tea, I am directed to state that Malur was converted into a town municipality with effect from 1st July 1944 and that it is not known whether it has adopted the bye-laws for the levy of octroi applicable to the town municipalities under the provisions of the Mysore Town Municipalities Act of 1933 Although the byelaws approved by the Government in ~~the Government~~ then Order dated the 19th December 1932 are deemed to be in force, they ~~are~~ were framed at a time when it was still a minor municipal council If it is proposed to enhance the existing rate of levy of octroi on certain articles or levy the duty afresh, it is necessary that action has to be taken under Section 48, 61 and 62 of the Mysore Town Municipalities Act 1933 to frame fresh byelaws and rules for the levy of such octroi, as under the cover of existing byelaws, the proposal now made cannot be sanctioned

The President, Malur Town municipal Council, may kindly be instructed to take action accordingly without further loss of time

P T O.

The records accompany.

I have the honour to be

sir,

your most obedient servant,

(Draft) for SECRETARY TO GOVERNMENT
REVENUE DEPARTMENT

Immediate

D O No. L 14306

GENERAL AND REVENUE SECRETARIAT,

Dated, Bangalore, 2/3/48

Comm'r
REVENUE SECTT. ASSTT.
1948 6103
APR 1948

LEAR SIR,

I am desired to invite your attention to this Office Letter No L8453 dated 6th December 1946 and the subsequent reminders No L16512; L17734; ~~reminders~~, and L11124 respectively dated 29-5-47, 30-6-47 and 25-11-47, Regarding the revision of Octroi duty on certain articles in Malur Town Municipality - - - -

and to request that the reply thereto may kindly be expedited, as the matter is long pending ~~so very urgently~~.

Yours sincerely,

To

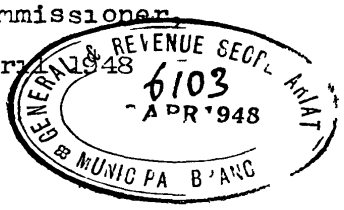
George Matthan, Esqr,
B Sc,
Deputy Commissioner
Kolar District,
Kolar

WD 06522—GPB—15 000—31-5-47

Br 29-2-48

O.A. L B 94c/47-48
Src file

Office of the Deputy Commissioner,
Kolar District,
Kolar, dated the 8th April 1948



To

The Secretary to the Government,

Revenue Department,

BANGALORE

Subject Revision of octroi duty on certain articles in Malur Town Municipality

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12/4

Sir,

With reference to your D O letter No.L 14306 dated 3-4-1948 on the subject mentioned above, I have the honour to state that the proposals received from the President, Malur Municipality in this behalf were defective and the President has been asked to resubmit the records after remedying the defects A final report will be sent on receipt of the records from the President

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kolar District
Absent from H.Q

Rsd 2

Subd for perusal Receipt of further reply/will be awaited

16/4

19/4

A5.L.B.245/47-48 Office of the Deputy Commissioner, Kolar District, Kolar dated the 11th May 1948.

To

The Secretary to Government of Mysore,
Revenue Department, Bangalore.

Sir,

Subject - Revision of octroi duty on certain articles in Malur Town Municipality.

I have the honour to state that the octroi bye-laws of the Malur Municipality were sanctioned in Government Order No L.4249/M1 63-32-88 dated 19th December 1932 levying octroi on 16 articles detailed in the enclosed byelaws The rates of levy were further revised in this office order No.R Dis.45 C 1111/40-41 dated 4th November 1940 and a copy of that order is enclosed for reference. Malur was a minor municipality at that time and it was converted into a Town Municipality with effect from 1/7/1944. The Municipal Council at their meeting held on 3/8/1945 resolved to revise the levy of octroi duty on certain articles and accordingly published a notification calling for objections within one month as required by rules No objections were received in regard to the revision proposed and therefore the council at their meeting held on 28/9/45 approved the levy and requested for obtaining sanction of Government.

As the proposals received from the Municipality were defective the records were returned for correcting them The defects were rectified and the Municipal Council issued a revised Notification on 15/4/47 revising the levy of octroi on five articles and fresh levy on tea As no objections were received to the revision and fresh levy, the Council at their meeting held on 27/6/1947 resolved that the byelaws in force were sanctioned when the Municipality was minor and may be revised with a view to augment the resources of the Municipality Two copies of the byelaws proposed to be adopted are enclosed for reference I request that sanction of Government may kibdly be obtained to the resolution of the Council dated 27/6/47 to adopt the byelaws in force and also to revise the octroi duty leviable on articles mentioned in the schedule and also to levy of octroi duty on tea afresh with effect from 1st July 1948 The

P.T.O

The connected records accompany.

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kolar District.

L. 572 MR ml 59-47-6
To the Dy Comm, Kolar Dt. 15/7/48

Sir,

With reference to the correspondence ending with your letter no 45 LB 245/47-48 dy 11-5-48 in regard to the levy of Octroi duty on certain articles in the Malur Town mlcp, I am directed to state that as the entire question of the levy of octroi in Municipalities in the State is ~~separately~~ under review by the Government ~~consideration in view of the proposal to~~ ~~for~~ ~~levy~~ Sales Tax ~~and that therefore~~ this question may lie over for the present

The records accompanying I have etc

Sd/-
26-6-48 Asst to Govt
Rev Deptt